

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas diproksikan dengan *return on asset*, Likuiditas diproksikan dengan *current ratio* dan Solvabilitas diproksikan dengan *debt to asset ratio* terhadap *Corporate Social Responsibility*. Populasi penelitian ini adalah PT. Indah Logistic Cargo. Dalam penelitian ini tidak menggunakan teknik pengambilan sampel karena penelitian merupakan studi kasus. Data yang digunakan adalah laporan keuangan PT. Indah Logistik Cargo dari tahun 2014-2017. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 25.

Hasil penelitian menunjukkan bahwa secara parsial profitabilitas yang diukur dengan *return on asset* berpengaruh positif tidak signifikan terhadap *corporate social responsibility*. Penelitian ini sejalan dengan hasil penelitian Anggraini, (2006) yang menyatakan bahwa semakin tinggi tingkat profitabilitas, semakin besar tanggung jawab sosial perusahaan. Likuiditas yang diukur dengan *current ratio* berpengaruh positif signifikan terhadap *corporate social responsibility*. Penelitian ini sejalan dengan hasil penelitian Kartika (2010) yang menyatakan bahwa semakin rendah tingkat likuiditas, semakin besar tanggung jawab sosial perusahaan. Solvabilitas yang diukur dengan *debt to asset ratio* berpengaruh negatif signifikan terhadap *corporate social responsibility*. Penelitian ini sejalan dengan hasil penelitian Priantinah (2012) yang menyatakan bahwa leverage yang tinggi cenderung mengurangi tanggung jawab sosial perusahaan.

Kata Kunci : Profitabilitas, Likuiditas, Solvabilitas, *Corporate Social Responsibility*

ABSTRACT

This research aimed to examine the effect of profitability which was referred to return on asset, liquidity which was referred to current ratio, and solvability which was referred to debt to asset ratio on corporate socialresponsibility. While, the population was PT. Indah Logistic Cargo. The research did not use data collection technique since it was case study. Moreover, the data was financial statement of PT indah Logistic Cargo 2014-2017. In addition, the data analysis technique used multiple linier regression whit SPSS 25. The research result concluded, partially, profitbility which was measured by return on asset had positive but insignificant effect on the corporate social responsibility. This research supported Anggraini(2006), concluded the higher the profitability, the more social responsibility the company had. Besides, liquidity which was measured by current ratio had positive and signifikan effect on the corporate social responsibility. This research supported kartika (2010), concluded the lower the liquidity, the bigger social responsibility the company had. On the other hand, solvability which was measured by debt to asset ratio had negative significant on the corporate social responsibility. This research supported Priatinah (2012), concluded the higher leverage tended to decrease company social responsibility.

Keywords : *profitability, liquidity, solvability, csr*